PLEASE

CHOOSE

FROM

MENU ON THE

LEFT

Beaver County Conservation District
Audit Report
For the period January 2002 through December 2002 Richard W. Towcimak **Beaver County Controller**

Table of Contents

Audit Letter	,
Scope and Objectives	2
Summary of Account Balances	
Individual Account Statements	4
Notes To Account Statements	5
Report on Internal Control Structure	
Findings and Recommendations	
Report on Laws and Compliance	
Exit Conference and Follow-up Reporting	23

RICHARD W. TOWCIMAK CONTROLLER



VINCENT LaVALLE DEPUTY CONTROLLER

JOHN P. DOHANICH SOLICITOR

BEAVER COUNTY COURTHOUSE
THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196
TELEPHONE: Area Code 724-728-5700

April 29, 2003

Mr. John Scherfel
District Manager
Beaver County Conservation District
1000 Third Street, Suite 202
Beaver, PA 15009-2026

Dear Mr. Scherfel:

We have audited the financial records of the Beaver County Conservation District for the period of January 1, 2002 through December 31, 2002 and have issued our report thereon.

We conducted our audit in accordance with generally accepted governmental auditing standards. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatements.

Based upon our review, we have made the following findings and recommendations as detailed in this report.

Richard W. Towcimak Beaver County Controller

Scope and Objectives

Scope:

January 1, 2002 through December 31, 2002

Objectives:

The following objectives were performed during the audit:

- o Prepare Statement of Account for the year reviewed
- o Evaluate controls over the checking accounts
- o Ensure that funds receipted are applied properly to the proper program
- o Evaluate the controls over cash
- o Evaluate the controls over expenditures and the administration of the budget
- o Evaluate the controls over disbursements
- o Review for compliance with the delegation agreements
- o Evaluate inventory controls
- o Review board minutes
- o Evaluate controls over general office procedures

Beaver County Conservation District Summary of Account Balances

	Balance 1/1/2002	Receipts	Disbursements and Transfers	Balance 12/31/2002
Investment Accounts:				
Money Market Savings #41009275	¢ 40.500.04	400.00	(0.4.007.40)	
Peoples Home CD #48000084/435	\$ 10,589.81	438.06	(94,967.12)	\$ 105,994.99
Peoples Home CD #48300085	40,996.60	1,005.94	42,002.54	-
Peoples Home CD #48300121	50,998.14	1,064.90	52,063.04	•
Sky Bank CD #3800793717	5,745.99	55.55	5,801.54	44 == 4 = 4
Sky Bank CD #3800849011	11,481.26	300.08		11,781.34
Sky Bank CD #3800851431	14,514.41	382.03		14,896.44
Sky Bank CD #3800849658	22,426.00	543.09		22,969.09
· · · · · · · · · · · · · · · · · · ·	11,394.39	294.79		11,689.18
lotai	\$ 168,146.60		¥ .	\$ 167,331.04
General Account:				
District Checking Account #040011876	\$ 11,507. <u>36</u>	129,463.59	131,600.52	\$ 9,370.43
Cash Register	100.00	5,107.32	4,975.32	232.00
Petty Cash	100.00	0,107.02	5.34	94.66
Total			0.07	\$ 9,697.09
	Ψ 1.1,1 O1.00			Ψ 9,097.09
Total District Accounts (Unrestricted)	\$ 179,853.96	138,655.35	141,481.18	\$ 177,028.13
Restricted Accounts:				
Dirt and Gravel Road Account #40027161	\$ 59,924.57	16 142 00	22 047 00	¢ 44.040.77
Bio-Solids #40030439	13,976.44	16,142.00	32,047.80	\$ 44,018.77
Clean Water Account #040019762	11,491.57	5,800.00	5,750.99	14,025.45
Environmental Center Acct #040022865	6,092.75	3,253.97	3,781.96	10,963.58
Arboretum Account #40034571	0,092.75	2,101.42	3,328.35	4,865.82
Nutrient Management # 40030447	5,778.87	3,923.68	115.58	3,808.10
Special Education Account #40035248	3,110.01	2,961.40	5,773.97	2,966.30
The state of the s	<u> </u>	239.00	50 700 OF	239.00
Total	\$ 97,264.20	34,421.47	50,798.65	\$ 80,887.02
Beaver County Contribution:		212,746.78	212,746.78	• .
County General Fund:	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
Conservation District Organization 580		79,015.40	260 606 45	¢ (400 670 75)
Agriculture Building Organization 585			268,686.15	\$ (189,670.75)
1	<u> </u>	20,172.42	43,248.45	(23,076.03)
total		99,187.82	311,934.60	\$ (212,746.78)
Pennsylvania State Cost Share:		71,015.40	71,015.40	
	•			
Total Cash (All Accounts)	\$ 277,118.16	456,839.00	476,042.01	\$ 257,915.15

⁻ See notes to financial statements for description of accounts

Beaver County Conservation District General Fund Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002		\$ 11,707.36
Revenue	talian di Paragonale. Perendan	
Maple Syrup Festival	\$ 87,357.92	
E & S Plan Review Fees	13,203.06	
No Till Drill Income	10,866.40	
Tree Sales	10,459.86	
Other Revenue	6,531.12	
Transfer from savings	4,900.00	
Wildflower Sales	4,007.09	
Annual Dinner Income	8 9 7.00	
Taxable Merchandise Sales	794.46	
Tax Exempt Merchandise Sales	454.00	139,470.91
Disbursements		
Maple Festival Expenses	\$ 65,751.46	
Operating Expenses	22,356.81	
No-Till Drill Expense	14,595.44	
Office Expense	11,490.61	
Directors & Staff Expense	8,463.84	
Tree Sale Expense	7,047.47	
Wildflower Sale Expense	2,968.06	
Annual Dinner Expense	2,713.63	
Environmental Education	2,704.37	
Maintenance	2,662.77	
Other Program Expense	726.72	(141,481.18)
Ending Balance 12/31/02		\$ 9,697.09

Beaver County Conservation District BCCD Environmental Center Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002		\$	6,092.75
Revenue			
Beaver County	\$ 4,036.35		
Donations & Other Income	2,101.42		
	 _		6,137.77
Expenses			
Building & Grounds Maint.	2,934.12		
Utilities	2,587.71		
Miscellaneous Expense	1,124.07		
Telephone	368.48		
Education Center	333.37		
Maintenance - Other	16.95		
		-	(7,364.70)
Ending Balance 12/31/2002		\$	4,865.82

Beaver County Conservation District Clean Water Statement of Account January 1, 2002 Through December 31, 2002

	\$	11,491.57
* <u> </u>		
\$ 3,250.00		
3.97		3,253.97
\$ 1,900.91		
96.00		
79.55		
		(3,781.96)
	\$	10,963.58
	\$ 1,900.91 1,705.50 96.00	\$ 3,250.00 3.97 \$ 1,900.91 1,705.50 96.00

Beaver County Conservation District Dirt and Gravel Road Fund Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002

\$59,924.57

Revenue

Commonwealth of PA

16,142.00

Expenses

Delegation Projects

\$31,736.50

Training

285.88

Miscellaneous

25.42

(32,047.80)

Ending Balance 12/31/2002

\$44,018.77

Beaver County Conservation District Bio-Solids Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002	\$ 13,976.44
Revenue Commonwealth of PA	5,800.00
Expenses Wages	
	(5,750.99)
Ending Balance 12/31/2002	\$ 14,025.45

Beaver County Conservation District Nutrient Management Fund Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002		\$ 5,778.87
Revenue Reimbursement Income		2,961.40
Expenses Wages Expenses - Other	\$ 5,750.98 22.99	
	Her.	(5,773.97)
Ending Balance 12/31/2002		\$ 2,966.30

Beaver County Conservation District Arboretum Fund Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002		\$ -
Revenue Geneva College General Fund	\$ 3,923.68 500.00	
Expenses		4,423.68
Shelter #6 Maintenance Trail Maintenance	\$ 230.15 385.43	
		(615.58)
Ending Balance 12/31/2002		\$ 3,808.10

Beaver County Conservation District Special Education Fund Statement of Account January 1, 2002 Through December 31, 2002

Beginning Balance 1/1/2002		# 48 · · · · · · · · · · · · · · · · · ·
Revenue Fund Raiser		\$ 239.00
Expenses		<u> </u>
Ending Balance 12/31/2002	364	\$ 239.00

Beaver County Conservation District County Budget (580 Conservation District) Statement of Account January 1, 2002 Through December 31, 2002

-					
IJ	ex	70	m	11	Δ
				•	

State Share	\$ 71,015.40
Other	8,000.00

Total Receipts

\$ 79,015.40

Expenses

Wages and Salaries	•	184,679.81
[2] [4] [2] [2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	Ф	104,079.81
Fringe Benefits		65,078.44
Postage		3,990.95
Wetland Maintenance		3,867.02
Telephone		3,555.07
Office Supplies		2,144.88
Travel		1,423.45
Gasoline		1,350.97
Dues		1,300.00
Cellular Telephone		455.49
Computer Software		302.43
Repairs and Maintenance		215.74
Minor Equipment		174.90
Advertising		147.00

Total Expenses

(268,686.15)

Total Revenue Less Expenses

\$(189,670.75)

Beaver County Conservation District County Budget (585 Agricultural Building) Statement of Account January 1, 2002 Through December 31, 2002

Revenue			
	Rental Income		\$ 20,172.42
_			
Expenses			
	Electric	\$ 12,434.31	•
	Custodial Services	11,328.00	
	Property Taxes	8,745.96	
	Building Repairs and Maintenance	6,532.63	
	Maintenance and Other Supplies	2,254.32	
	Other Expenses	1,443.64	
	Water	459.69	
	Fire Extinguisher Service	49.90	
	Total Expenses	_	(43,248.45)
Total Revenue Less Expenses			\$(23,076.03)

Beaver County Conservation District Notes To Account Statements

Note 1: <u>Summary of Significant Accounting Policies</u> - The Conservation District reports on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses are recognized when the disbursement is made.

Note 2: Structure of Funds -

Conservation District General Fund - This fund is used for the general operations of the District. Receipts from District fund-raisers and other activities along with erosion and sedimentation plan fees are deposited in this fund. General District expenditures not addressed in the County budget are disbursed from this fund. The general fund is comprised of the general checking account, cash register, petty cash, money market account and certificates of deposit.

Conservation District Clean Water Fund - This fund is restricted by the Department Of Environmental Protection (DEP) under the limitations of the National Pollution Discharge Elimination System delegation agreement (NPDES). All fees collected related to NPDES must be deposited into this fund. Disbursements from this fund are restricted to offset expenses related to the inspection and processing to NPDES plans and related to NPDES activities.

The District may from time to time receive fine money collected by the Commonwealth. This fine money is given to the District in a check made payable to the clean water fund. This procedure was established by the DEP. The DEP has provided this money to be used by the District in the operation of conservation or environmental education. The DEP has provided a letter to this effect. The District has chosen to transfer this money into the wetland fund as received.

Conservation District Dirt and Gravel Road Fund - This fund is restricted by the State Conservation Commission under the limitations of the Dirt and Gravel Road Delegation Agreement. The State provides funding for the Dirt and Gravel Road Program. This funding is to be deposited into an interest bearing account. The annual allocation must be committed to contract for road maintenance work within twelve months or the funds revert back to the State. The agreement allows a percentage to be retained by the District for administration of the program and training. This percentage is to be determined by the State annually.

Conservation District Environmental Center Fund - This fund is restricted to the development and maintenance of the BCCD Environmental Center, owned by the Conservation District. The Beaver County Commissioners have provided some funding for the BCCD Environmental Center through a line item in the County budget. At the time this funding source was established it was determined that the District would establish a separate checking account (wetland account). The District requests funds from the County based upon invoices received. The

County issues a check to the District for the total invoiced amount. The invoices are then paid from the District's account.

<u>Bio-Solids Fund</u> - This fund is restricted by the Pennsylvania Department of Environmental Protection under the limitations of the Beneficial Use of Sewage Sludge Delegation Agreement. The State provides funding for the Program.

Nutrient Management Fund - This fund is restricted by the Pennsylvania Department of Environmental Protection under the limitations of the Pennsylvania Nutrient Management Act Delegation Agreement. The Beaver County Conservation District is an associate district in a multi-county agreement having the Washington County Conservation District as its "Host District". The Beaver County Conservation District receives reimbursement funding from the host district.

Arboretum Fund – The Beaver County Conservation District received a grant from Geneva College in 2002 to be used for maintenance and environmental education at the Arboretum located in Brady's Run Park.

Special Education Fund – This fund was established for the deposit of environmental education funds that are to be used for community environmental programs other than those at the wetlands.

County Budget/State Cost Share - The County provides funding for the District's office complex, salary of the staff as well as certain general operating expenditures as per a memorandum of understanding between the County of Beaver and the Beaver County Conservation District. The DEP subsidizes the County for a portion of the salary (up to 50%) of the District Manager, First and Second Technician.

RICHARD W. TOWCIMAK CONTROLLER



VINCENT LAVALLE
DEPUTY CONTROLLER

JOHN P. DOHANICH SOLICITOR

BEAVER COUNTY COURTHOUSE THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196 TELEPHONE: Area Code 724-728-5700

April 29, 2003

Mr. John Scherfel District Manager Beaver County Conservation District Beaver, Pennsylvania

Report on Internal Controls

We have audited the records of the Beaver County Conservation District for the period January 1, 2002 through December 31, 2002, and have issued our report thereon.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatement.

In planning and performing our audit of the Beaver County Conservation District for the period January 1, 2002 through December 31, 2002 we considered the office's internal control structure to determine our auditing procedures for the purposes of expressing our opinion on the financial statements and the office's compliance with applicable regulations and not to provide assurance on the internal control structure.

The management of the office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may

nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted certain matters involving the internal control structure and its operation that we consider reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, we noted the following conditions:

- No annual budget was prepared to anticipate expenditures and funding sources for overall Conservation District operations.
- The allocation for cost share funding was under- appropriated by \$2,118.02 because the "Application for Funding FY 2002 2003" was completed incorrectly.

For further elaboration on these weaknesses, refer to the "Findings and Recommendations" section of this audit report.

This report is intended solely for the information and use of management, the Office of the Controller, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Richard W. Fowcimak
Beaver County Controller

Findings and Recommendations

Finding 1: No annual budget was prepared

According to the policies of the Pennsylvania Department of Environmental Protection every County Conservation District is required to prepare and submit an Annual Budget. Although a budget for the Beaver County funded portion of the Beaver County Conservation District has been regularly prepared; to date no budget has been prepared for the overall programs, activities and operations of the District.

Recommendation:

We recommend that an annual budget for the coming year be developed, presented, and adopted by the District Board of Directors by the end of every calendar year. This budget should outline the funding sources for each account as well as the expenditures planned for all the anticipated programs, activities, and administrative needs of the next calendar year. The approved budget should be submitted to the Pennsylvania Department of Environmental Protection by January 31 of the year for which it has been prepared.

Finding 2: The "Application for Funding - FY 2002 - 2003" was incorrect

Each fiscal year a cost share funding allocation is offered by Pennsylvania's State Conservation Commission through their Conservation District Fund Allocation Program. For the District Manager, First Technician, and Second Technician the allocations are based on the prior fiscal year's actual payroll and related costs. It was noted during the audit that the salary and salary related costs submitted on the "Application for Funding – FY 2002 – 2003" by the Beaver County Conservation District were incorrectly calculated using the July 1, 2000 through June 30, 2001 fiscal year payroll figures rather than the July 1, 2001 to June 30, 2002 amounts. This was brought to the Financial Administrators attention and a revised application was submitted. The Pennsylvania Department of Environmental Protection increased the current fiscal year's funding allocation by \$2,118.02 based upon the corrected figures.

Recommendation:

It is recommended that care be taken to use the actual payroll and payroll related expenditures for the proper period when completing the Application for Funding each year.

RICHARD W. TOWCIMAK CONTROLLER



VINCENT LaVALLE
DEPUTY CONTROLLER

JOHN P. DOHANICH

BEAVER COUNTY COURTHOUSE THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196 TELEPHONE: Area Code 724-728-5700 April 29, 2003

Mr. John Scherfel
District Manager
Beaver County Conservation District
Beaver, Pennsylvania

Report on Laws and Compliance

We have audited the records of the Beaver County Conservation District for the period July 1, 2002 through December 31, 2002, and have issued our report thereon.

We conducted our audit in accordance with generally accepted auditing standards and Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Beaver County Conservation District, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However the objective of the audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

This report is intended for the information of management and the Commonwealth of Pennsylvania. However, this report is a matter of public record and its distribution is not limited.

Richard W. Towcimak County Controller An exit conference was held on May 13, 2002 at the Beaver County Conservation District for the purpose of discussing this report. Those in attendance were:

Beaver County Conservation District

John Sherfel - District Manager

Sherry Cujas - Finance / Office Manager

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the audit were discussed in their entirety during this conference.

A form has been enclosed with this report to be completed by the Conservation District Manager. This form restates all findings noted in the audit. The Conservation District Manager is requested to respond with the corrective action planned or taken for the findings. If no corrective action is planned please state this. Please return these responses to the Office of the Controller within thirty days of receipt. This form will be incorporated and become a part of this report. As a part of the Office of the Controller's normal reporting procedure, a copy of this report along with your responses will be distributed to the Beaver County Law Department, and will be posted in the Controller's section of the Beaver County website.



Beaver County Conservation District

1000 Third Street - Suite 202 - Beaver, PA 15009-2026 - Phone (724) 774-7090 - FAX (724) 774-9421

June 10, 2003

Mr. Richard W. Towcimak Beaver County Controller Beaver County Courthouse Third Street Beaver, PA 14-5009-5700

Dear Mr. Towcimak:

The Beaver County Conservation District's Board of Directors and Staff would like to thank you for your cooperation in performing an accurate and honest audit of the Beaver County Conservation District's financial activities for the dates January 1 through December 31, 2002. Ms. Cheryl Spagnola worked with our Financial Administrator/Office Manager and myself extensively over the past several months to be able to complete the reporting deadlines that our office has with Pennsylvania state agencies.

As always, the Conservation District Board of Directors and staff have learned how important it is to have such an experienced Controller's Office Staff audit their books. Although it appears that our mistakes and procedures are getting fewer through the years, we still have some items of interest to correct or change.

The corrections and changes are as follows:

Finding 1: No annual budget was prepared

Response:

A simple, not to extensive 2004 **DRAFT BUDGET** was prepared by the Conservation District's Manager in early 2003 and presented to the Beaver County Conservation District Board of Directors at one of their monthly meetings. The budget was presented to the Conservation District Board of Directors for their review and for them to decide if they wanted to add or subtract any items from the budget list.

A copy of the 2004 **DRAFT BUDGET** is enclosed for your records and review. The Controller's Office should remember and understand that the Conservation District Board of Directors need to act on these budget issues a regular monthly Conservation District Board Meeting and also that this is a **DRAFT BUDGET**.

Findings 2: The "Application for funding - FY 2002 - 2003 was incorrect

Response:

The Beaver County Conservation District Finance Administrator/Office Manager and Ms. Cheryl Spagnola from the Controller's Office worked together to get the actual salary and salary related costs and resubmitted the application for the increased funding. The Beaver County Conservation District did receive the increased funding and submitted the full amount to the Beaver County Controller's Office. The Conservation District Finance Administrator/Office Manager will use actual payroll and related costs for the future applications for funding.

The Beaver County Conservation District staff is working more extensively with their auditing and financial procedures. Examples of this are, balancing the office cash box and petty cash box often, building a secure area to place sales and inventory items into and having procedures for items like credit cards.

The Beaver County Conservation District Board of Directors and Staff would like to thank the Controllers Office for taking the time and extra effort to make sure that the Beaver County Conservation District follows proper audit procedures.

Sincerely,

John Paul Scherfel

Manager

Account Name	Deposit	Withdrawe
Tree Seedling Sale	\$1,500.00	***************************************
Wildflower Sale	\$1,500.00	
No-Till Drills	\$3,000.00	
Environmental Education Wetlands	\$5,000.00	
Envirothon	\$1,000.00	
Adopt a Tree	\$500,00	
Adopt a Tomato	\$500.00	
Poster Contest	\$500.00	
Stewardship Program	\$500.00	
Annual Dinner	\$1,000.00	
Other Dues	\$500.00	
Donations	\$500.00	
Scholarships (Two)	\$1,000.00	
Spring Developments (Two)	\$1,500.00	
Field Days (Two)	\$1,000.00	
Training	\$2,000.00	
Conservation Camp	\$2,000.00	
Office Supplies	\$2,000.00	
Maintenance of Office Equipment	\$2,000.00	
New Office Equipment	\$2,000.00	
Bottled Drinking Water	\$300.00	
Memberships	\$500.00	
Beautification Area Along Route 60	\$300.00	
Adopt-A-Highway Program	\$500.00	
Fishing License (Four)	\$150.00	
Advertizements	\$1,000.00	
Board Meeting Food	\$500.00	
Volunteer Picnic	\$2,000.00	
Volunteer Patches	\$2,000.00 \$1,000.00	
Sugar Shack Expenses	\$1,000.00 \$5,000.00	
Equipment Maintenance		
Volunteer Food	\$2,000.00	
Kick-off Breakfasts (Two)	\$1,000.00	
Maple Camp Electric	\$2,000.00 \$1,000.00	

Account Number

Maple Camp Propane	\$1,000.00
Maple Camp Port-a-John	\$600.00
Maple Camp Telephone	\$500.00
Board of Directors Milage	\$1,500.00
Board of Directors Telephone	\$500.00
Board of Directors Travel Expenses	\$2,000.00
Other Board of Directors Expenses	\$1,000.00